



Agence des services  
frontaliers du Canada

Canada Border  
Services Agency

JUN 19 2017

Président

President

Ottawa, Canada  
K1A 0L8

Monsieur Phillippe Rainville  
Président et chef de la direction  
Aéroports de Montréal  
1000 – 800 Place Leigh-Capreol  
Dorval (Québec) H4Y 0A5

*PHILIPPE*  
Monsieur,

La présente vise à donner suite à notre discussion du 28 avril 2017 et à vous remercier d'avoir pris le temps de me rencontrer.

Comme je l'ai mentionné, l'Agence des services frontaliers du Canada (ASFC) s'engage à travailler avec vous pour améliorer l'expérience des voyageurs au cours de l'été 2017. Cet engagement comprend une augmentation des effectifs d'agents étudiants (de 83 en 2016 à 100 cet été) afin d'améliorer la capacité de traitement primaire. Cette mesure a pour but de doter de personnel toutes les bornes d'inspection primaire pendant les périodes de fort achalandage, soit de 14 h à 20 h, et de réduire les interruptions de service associées aux changements de quarts de travail. L'ASFC s'est efforcée, dans la mesure du possible, de maintenir ce niveau de dotation jusqu'à la fin du congé de la fête du Travail. L'augmentation du nombre d'agents au moyen de réaffectations dans les régions aidera à gérer les volumes accrus jusqu'au mois de septembre.

En outre, des séances d'information après les quarts de travail, une analyse des questions soulevées par les agents aux bornes et une supervision active de la direction permettront de s'assurer que le traitement des passagers aux bornes se déroule sans heurt. L'ASFC prévoit que les nouvelles infrastructures, comme la zone de transit temporaire dotée de six nouvelles bornes de Contrôle frontalier automatisé (CFA), contribueront à renforcer les capacités de l'Agence en matière de traitement.

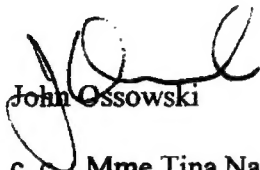
Comme les volumes de passagers dépasseront la capacité de traitement pendant les périodes de fort achalandage, l'Agence continuera de collaborer avec Aéroports de Montréal pour étudier diverses options visant à améliorer le traitement des passagers. Voici quelques suggestions que nous aimerions vous soumettre : une présence accrue des représentants du service à la clientèle (RSC) lors des périodes de pointe, une amélioration de la signalisation pour guider les voyageurs et l'agrandissement des zones d'attente devant les bornes de CFA. Les RSC s'attacheront à rediriger tous les voyageurs admissibles vers les bornes de CFA afin d'en optimiser l'utilisation. De plus, la formation de files d'attente en fonction des types de voyageurs au niveau de la mezzanine pour faciliter l'accès au hall des arrivées nous paraît indispensable.

Canada

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L'ASFC s'engage à faciliter le traitement des voyageurs au cours de l'été 2017 en partenariat avec Aéroports de Montréal. Comme nous en avons discuté, j'aimerais être informé à l'avance de toute déclaration aux médias concernant l'ASFC. J'espère avoir bientôt l'occasion de discuter à nouveau avec vous.

Je vous prie d'agréer, Monsieur, l'expression de mes sentiments les meilleurs.



JUN 19 2017

c. c. Mme Tina Namiesniowski, première vice-présidente  
ASFC

Mme Caroline Xavier, vice-présidente, Direction générale des opérations  
ASFC

JUN 01 2017



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

President

Président

Ottawa, Canada  
K1A 0L8

The Honourable Murray Sinclair, Senator  
The Senate  
Ottawa, Ontario K1A 0A4

Dear Senator Sinclair:

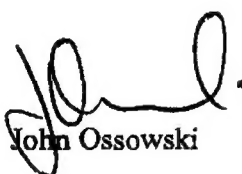
On behalf of the Canada Border Services Agency (CBSA), I would like to thank you for being a guest speaker at our event on May 3, 2017.

It was my pleasure to meet you and to hear your message about the importance of building and repairing relationships with Indigenous peoples. Your account of your experiences during the Truth and Reconciliation Commission helped us gain a better understanding of the impact of residential schools and the importance of understanding our history as a starting point to rebuilding relationships with Indigenous peoples.

The insights you shared with us will be incorporated into the CBSA's efforts to cultivate a diversified workplace that respects and promotes Indigenous cultures. You gave us a unique opportunity to reflect on how we can build trust with Indigenous communities through an open and honest dialogue.

Thank you again for taking time to speak to us.

Yours sincerely,



John Ossowski

JUN 01 2017

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Canada Border Services Agency    Agence des services  
frontaliers du Canada

President    Président

Ottawa, Canada  
K1A 0L8

MAY 30 2017

Mr. Stephen Laskowski  
President  
Canadian Trucking Alliance  
555 Dixon Road  
Toronto, Ontario M9W 1H8

Dear Mr. Laskowski:

Thank you for your correspondence of May 12, 2017, concerning the issues that the Canadian Trucking Alliance (CTA) is having with regard to the Canada Border Services Agency (CBSA) Electronic Data Interchange (EDI)/portal outages and staffing levels.

The CBSA recognizes the importance of efficient cross-border movement to economic trade and development and has prioritized the movement of commercial conveyances.

I understand that over the past several months unscheduled system outages and delays have negatively affected commercial clients. The Agency is committed to resolving a recurring issue with commercial notices/EDI. Furthermore, additional communications are being provided so that all areas of the CBSA are aware of system outage incidents and consider this in the assessment of administrative monetary penalties.

The CBSA will continue working with stakeholders, such as the CTA, to ensure that notices reach the intended audience, especially truck drivers who may be en route to the border. The Agency is exploring the use of multiple channels, such as web and social media, to bolster the current email bulletins that are sent at the beginning and end of every outage.

The Agency is committed to ensuring that the border remains an efficient gateway for lawful trade while delivering border services within its current fiscal capacity. This commitment includes operating efficiently and working closely with partners to manage peak travel periods.

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I note that Mr. Martin Bolduc, Vice-President of the CBSA's Programs Branch, will be meeting with you on May 29, 2017. I also understand that the CTA will be attending the Border Commercial Consultative Committee meetings on May 31 and June 1, 2017, where outages and their impacts will be discussed. I look forward to hearing the outcome of these meetings.

Thank you again for writing.

Yours sincerely,

  
John Ossowski

MAY 30 2017



Canada Border Services Agency    Agence des services  
frontaliers du Canada

President    Président

Ottawa, Canada  
K1A 0L8

**MAY 30 2017**

Ms. Carol West  
President  
Canadian Society of Customs Brokers  
320 - 55 Murray Street  
Ottawa, Ontario K1N 5M3

Dear Ms. West:

Thank you for your correspondence of May 17, 2017, concerning Canada Border Services Agency (CBSA) system outages and processing delays.

I understand that over the past several months unscheduled system outages and processing delays have negatively affected commercial clients. The CBSA has prioritized the resolution of these service disruptions. It has addressed most of the stability issues and is resolving a recurring problem that has caused delays in communication with commercial clients. It has also implemented special measures at the border to mitigate these delays.

In addition, the Agency has provided direction to its front-line officers to ensure that system incidents are considered in the assessment of administrative monetary penalties.

The CBSA will continue working with stakeholders, such as the Canadian Society of Customs Brokers (CSCB), to ensure that notices reach the intended audience in a timely manner, especially truck drivers who may be en route to the border. The Agency is exploring the use of multiple channels, such as web and social media, to bolster the current email bulletins that are sent at the beginning and end of every outage.

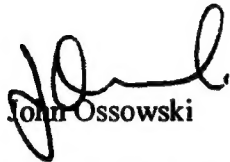
The CBSA recognizes its role in maintaining an efficient border and what this means to the economy and overall prosperity. The Agency is committed to ensuring that the border remains an efficient gateway for lawful trade while delivering a high level of service.

**Canada**

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I appreciate the CSCB's ongoing support and continued efforts to work collaboratively with the CBSA. I understand that the CSCB will be attending the Border Commercial Consultative Committee meetings on May 31 and June 1, 2017, where outages and their impacts will be discussed. I look forward to hearing the outcome of these meetings.

Yours sincerely,



John Ossowski

MAY 30 2017

c.c.: Mr. Martin Bolduc, Vice-President, Programs Branch  
CBSA

Mr. Maurice Chénier, Vice-President, Information, Science and Technology Branch  
CBSA

JUN 09 2017



Canada Border Services Agency    Agence des services  
frontaliers du Canada

President    Président

Ottawa, Canada  
K1A 0L8

General J. H. Vance  
Chief of the Defence Staff  
National Defence Headquarters  
101 Colonel By Drive  
Ottawa, Ontario K1A 0K2

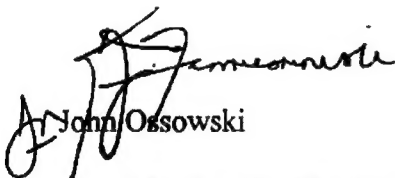
Dear General Vance:

Thank you for inviting the Canada Border Services Agency (CBSA) to participate in the whole-of-government table top exercise taking place in preparation for the June 19, 2017, launch of the Canadian mission in Latvia.

The CBSA acknowledges the importance of this type of exercise. Therefore, the Agency will send the Vice-President of Operations, Ms. Caroline Xavier, as the Associate Deputy Minister-level representative. Accompanying Ms. Xavier will be Mr. Denis Vinette, Director General of the International Region, and Mr. Paul Porrior, Director General of the National Border Operations Centre.

I look forward to learning about the key findings arising from this exercise at a future Deputy Ministers' Operations Committee. On behalf of the CBSA, thank you for extending the invitation to participate.

Yours sincerely,



John Ossowski

c.c.: Ms. Caroline Xavier, Vice-President, Operations Branch  
CBSA

Mr. Denis Vinette, Director General, International Region  
CBSA

Mr. Paul Porrior, Director General, National Border Operations Centre  
CBSA

Canada





Canada Border  
Services Agency    Agence des services  
frontaliers du Canada

June 14, 2017

**By email to:**

The Auditor General of Canada  
c/o Public Accounts Audit Central Team  
CT.EC@oag-bvg.gc.ca

**By email to:**

The Deputy Receiver General for Canada  
c/o Alexandre St-Germain  
Chief, Accounts of Canada Financial Reporting  
Public Services and Procurement Canada  
TPSGC.CPCControl-PACControl.PWGSC@tpsgc-pwgsc.gc.ca  
Carbon Copy to: alexandre.st-germain@tpsgc-pwgsc.gc.ca

**Letter of Representation**

We are providing this letter to the Deputy Receiver General and to the Auditor General of Canada on behalf of the signatories of the consolidated financial statements of the Government of Canada - the Secretary of the Treasury Board of Canada, the Deputy Minister of Finance, the Deputy Receiver General for Canada and the Comptroller General of Canada - in connection with the audit of transactions and financial information for inclusion in the *Public Accounts of Canada* and in the audited consolidated financial statements of the Government of Canada.

We are responsible for the proper recording of financial information and for the proper reporting of that information for inclusion in the *Public Accounts of Canada* and in the audited consolidated financial statements of the Government of Canada included therein, relating to the following organization (hereinafter collectively called "the reporting organization"), the Canada Border Services Agency for the year ended March 31, 2017.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the *Public Accounts of Canada* and in the audited consolidated financial statements of the Government of Canada would influence the decision of a reasonable

**Canada**

person relying on the *Public Accounts of Canada* and on the audited consolidated financial statements of the Government of Canada.

To the best of our knowledge and belief, in respect to the above-named reporting organization, we make the following representations:

1. All financial transactions of the reporting organization have been accurately recorded in the accounts of Canada. This includes all significant accruals required to ensure the accuracy of personnel expenses.
2. All information contained on the forms and plates of the reporting organization has been accurately reported to the Deputy Receiver General for inclusion in the *Public Accounts of Canada* in accordance with Receiver General Manual (RGM) chapter 15, "Public Accounts Instructions".
3. The reporting organization has maintained complete, proper, and accurate books of accounts and records, from which a complete and accurate final trial balance and supplementary reports, including information provided related to expenditures charged to minister's office budgets, required for the *Public Accounts of Canada*, have been prepared. We have appropriately reconciled our books and records (e.g. general ledger accounts) underlying the final trial balance to their related supporting information (e.g. sub ledger or third party data). All related reconciling items considered to be material have been identified and included on the reconciliations and have been appropriately adjusted in the trial balance. There have been no material unreconciled differences or material general ledger suspense account items that should have been adjusted or reclassified to another account balance. There have been no material transactions during the year that have not been properly reflected in the accounts. The net results per the departmental statement of operations have also been reconciled with the use of appropriations. In addition, the information submitted for inclusion in the *Public Accounts of Canada* has been prepared on a basis consistent with that of the preceding year.
4. Management has designed, implemented and maintained a system of financial management and internal control to provide reasonable assurance that financial information is reliable, assets are safeguarded, transactions are in accordance with the *Financial Administration Act* and executed in accordance with prescribed

regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds. In addition, management has designed controls and procedures to provide reasonable assurance that material information relating to the reporting organization included in the plates and forms are complete and accurate.

We have not identified any deficiencies in the operation of disclosure controls and procedures and internal control over financial reporting as of March 31, 2017.

5. In the recording and reporting of financial information to be included in the accounts of Canada, the *Public Accounts of Canada* and other monthly and quarterly financial statements, the reporting organization has complied with:
  - (a) all relevant Receiver General and Treasury Board requirements (i.e. directives, Treasury Board Accounting Standards and regulations);
  - (b) the *Financial Administration Act*;
  - (c) all other legislation affecting the reporting organization; and
  - (d) all relevant accounting policies of the Government of Canada including those relating to year-end fiscal transactions with other government departments or agencies.
6. All transactions are in accordance with the *Financial Administration Act* and executed in accordance with prescribed regulations, within parliamentary authorities and other governing statutes.
7. All contractual arrangements entered into by the reporting organization with third parties have been properly reflected in the accounting records and, where material (or potentially material) to the financial information for inclusion in the *Public Accounts of Canada* and in the audited consolidated financial statements of the Government of Canada, have been disclosed to the Receiver General and the Auditor General. We have complied with all aspects of contractual arrangements that could have a material effect on the financial information in the event of non-compliance.
8. We are responsible for significant estimates and judgments related to the financial information to be included in the accounts of Canada. Significant estimates and judgments and their underlying assumptions, methods, procedures, and the

source and reliability of supporting data are reasonable, based on applicable requirements of Canadian Public Sector Accounting Standards, and appropriately disclosed in the forms and plates. The procedures and methods used in developing assumptions, estimates, and judgments are appropriate and have been consistently applied in the periods presented.

9. For disclosed amounts that incorporate fair value measurements, we confirm that:
  - (a) the measurement methods are appropriate and consistently applied;
  - (b) the significant assumptions used in determining fair value measurements represent our best estimates, are reasonable and have been consistently applied;
  - (c) no subsequent event requires adjustment to the accounting estimates;
  - (d) the significant assumptions used in determining fair value measurements are consistent with the reporting organization's planned courses of action. We have no plans or intentions that have not been disclosed to you, which may materially affect the disclosed fair values of assets or liabilities; and
  - (e) disclosures of significant assumptions are complete and appropriate under the stated accounting policies of the Government, which are based on Canadian Public Sector Accounting Standards.
10. The books and records properly reflect and record all transactions affecting cash funds and/or the Consolidated Revenue Fund.
11. Receivables represent valid claims against debtors for transactions arising on or before March 31, 2017. All receivables have been appropriately reduced to their estimated net realizable value and deletions have been properly authorized.
12. All loans, investments and advances:
  - (a) were made under the authority of appropriate legislation;
  - (b) represent valid claims against organizations and individuals outside the Government of Canada as an accounting entity;
  - (c) are recorded as assets in the accounts of Canada, and loans and advances have been assessed for collectibility, risk of loss and expected forgiveness, and allowances have been established for any amounts which are considered not ultimately collectible or realizable;

- (d) are not subject to forgiveness;
  - (e) are not likely to require Parliamentary appropriations for deletion;
  - (f) are recorded as income in the case of income earned on investments; and
  - (g) involving securities controlled by the Government of Canada were recorded in the accounts.
13. All specified purpose accounts, superannuation and pension accounts, other liabilities and unmatured debts:
- (a) originated under the authority of appropriate legislation;
  - (b) represent obligations to organizations and individuals outside the Government of Canada as an accounting entity; and
  - (c) were maintained in accordance with their respective legislation.
14. All unpaid accounts relating to annual lapsing and non-lapsing budgetary appropriations and annually lapsing non-budgetary appropriations on which Parliament has imposed an annual ceiling, have been recorded as payables.
15. The reporting organization has satisfactory title to all recorded assets, essential records have been properly maintained and the rules and procedures applied are sufficient to safeguard and control public property. In particular:
- (a) inventories are valued at cost, and cost has been determined on a basis consistent with the prior year. Inventories which are slow moving, obsolete, unusable, or which otherwise no longer have service potential, are valued at the lower of cost or net realizable value. Items for which the cost is not readily available have been valued using management's best estimate of original cost based on available information. Inventory quantities at March 31, 2017 were determined from the reporting organization's inventory records, which have been adjusted on the basis of physical inventories taken by competent employees at various times during the year. The inventory balances do not include goods on consignment from others;
  - (b) prepaid expenses represent amounts paid for services to be rendered in future periods; **Not Applicable**
  - (c) records respecting tangible capital assets are accurate and complete, and all acquisitions and disposals of tangible capital assets during the year have been properly authorized;

- (d) tangible capital assets are appropriately recorded at cost, based on the best information available;
  - (e) book values of significant tangible capital assets sold, destroyed, abandoned, or otherwise disposed of have been eliminated from the accounts;
  - (f) there have been no events, conditions, or changes in circumstances that indicate that a tangible capital asset no longer contributes to the reporting organization's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value. We believe that the carrying amount of the reporting organization's long-lived tangible capital assets is recoverable in accordance with CPA Canada Public Sector Accounting Handbook, Section PS 3150, Tangible Capital Assets;
  - (g) there were no liens or encumbrances on recorded assets or assets pledged as collateral;
  - (h) all costs of acquiring tangible capital assets, which includes additions under capital leases during the year, represent actual additions and no costs of a capital nature have been charged to expense during the year;
  - (i) tangible capital assets with a limited life are being amortized over management's estimation of their useful lives in a systematic and rational manner or otherwise written off as a charge to expense;
  - (j) amortization methods and estimates of useful lives of the remaining unamortized portion of tangible capital assets have been reviewed on a regular basis and revised as appropriate; and
  - (k) no significant tangible capital asset additions were charged to repairs and maintenance or other expense accounts.
16. All material amounts of deferred revenue meet the definition of a liability and were appropriately recorded in the books and records.  
**Not Applicable**
17. Transfer payments have been recognized as an expense in the year the transfer has been authorized and all eligibility criteria have been met.  
**Not Applicable**
18. All known actual or possible litigation and claims have been disclosed or have been recorded and detailed information has been reported to the Deputy Receiver

General as per the Receiver General Manual (RGM) Chapter 15, subsection 15.3.4, for disclosure in the *Public Accounts of Canada*.

All facts based on available information, including legal rulings of the Courts, legal counsel advice and most recent data are readily available upon request by the Receiver General. We believe that the amounts recorded reflect management's best estimates and that they will likely result in a liability.

19. Allowances have been determined and recorded for all guarantee programs that were in force at March 31, 2017. Proper documentation relative to the calculation of these amount(s) is on file for review by the Treasury Board Secretariat and/or the Office of the Auditor General. These amounts were established in accordance with the criteria outlined in RGM chapter 15, subsection 15.3.4. Particulars have been forwarded to the Deputy Receiver General for disclosure in the *Public Accounts of Canada*.

**Not Applicable**

20. Liabilities for remediation of contaminated sites were recognized and disclosed in accordance with CPA Canada Public Sector Accounting Handbook, Section PS 3260 Liability for Contaminated Sites. We believe that such estimates are reasonable based on the available information. Remediation liabilities have been adequately reported as required by RGM chapter 15, subsection 15.3.8.

Obligations associated with future asset restoration have been estimated and recorded.

21. All lease agreements entered into by the reporting organization have been disclosed to you in accordance with the RGM chapter 15, subsection 15.3.5 and classified as leased tangible capital assets or operating leases. Leased tangible capital assets are amortized on a systematic basis over the period of expected use of the assets.

**Not Applicable**

22. All contractual obligations have been reported to the Deputy Receiver General for disclosure in the *Public Accounts of Canada* in accordance with RGM chapter 15, subsections 15.3.3 and 15.3.5.

23. All losses of public money and property suffered by Her Majesty by reason of defalcation or other fraudulent acts or omissions, together with a statement of the circumstances, have been reported to the Treasury Board Secretariat if applicable and to the Deputy Receiver General for disclosure in the *Public Accounts of Canada*, as required by RGM Chapter 15, subsection 15.5.6. For all of these losses resulting from criminal offences, appropriate plans for recovery are in place and are being monitored and estimates of the recoverable amounts are reasonable.
24. The reporting organization has made available to the Auditor General and his staff:
  - (a) all information of which we are aware that is relevant to the preparation of the consolidated financial statements of the Government of Canada, such as records, documentation and other matters including:
    - i. contracts and related data;
    - ii. information regarding significant transactions and arrangements that are outside of the normal course of business; and
    - iii. summations of meetings and minute books that contain complete and authentic minutes of all meetings of the Corporate Management Committee, the Executive Committee, the Financial and Investment Management Committee and the Human Resources Executive Committee applicable to the period April 1, 2016 to June 14, 2017. The most recent meetings of these committees for the said period were held on March 23, 2017, May 11, 2017, June 7, 2017 and June 9, 2017 respectively.
  - (b) additional information requested from us for the purpose of the audit; and
  - (c) unrestricted access to persons within the entity determined to be necessary to obtain audit evidence.
25. The reporting organization has taken appropriate action to collect all monies owing to Her Majesty, and all monies collected have been deposited to the credit of the Receiver General for Canada.
26. The reporting organization is not aware of any journal entries made in the current year to correct a material misstatement that relates to a prior year's period.
27. We have identified to you all events, new or amended legislation, regulations or directives that occurred between March 31, 2017 and the date of this letter that may



require the adjustment of, or disclosure in, the consolidated financial statements of the Government of Canada.

In addition, we acknowledge our responsibility for continuing to communicate subsequent events as they occur to the Receiver General and Office of the Comptroller General until the completion of the consolidated financial statements of the Government of Canada (expected to occur on September 6, 2017) as well as up to the date they are tabled in the House of Commons.

28. The reporting organization is not aware of any information not already disclosed to the Deputy Receiver General for Canada and to the Auditor General of Canada, which could affect the Auditor General's opinion on the consolidated financial statements of the Government of Canada.
29. The reporting organization understands that the prevention and detection of error and fraud are primarily its responsibility and may not necessarily be detected, even if they are material in amount. The reporting organization also acknowledges its responsibility to design, implement and maintain internal controls that are designed to prevent and detect fraud and error. Furthermore, we have disclosed to the Receiver General and to the Office of the Auditor General the results of our assessment of the risk that the financial records may be materially misstated as a result of fraud, and have determined such risk to be low.


We have no knowledge of any fraud or suspected fraud involving management, employees who have significant roles in internal control or others where the fraud could have a non-trivial effect on the financial records of the organization.

We have no knowledge of any allegations of fraud or suspected fraud affecting the financial records communicated by employees, former employees, analysts, regulators or others.

30. The reporting organization has disclosed to the Receiver General and to the Office of the Auditor General all known instances of non-compliance or suspected non-compliance with laws and regulations whose effect should be considered when preparing financial information.

31. The reporting organization is not aware of:
- (a) any illegal or possibly illegal acts, including those committed by senior officials or employees acting on the reporting organization's behalf;
  - (b) any conflicts of interest involving the reporting organization where it has, directly or indirectly, entered into any purchase, sale or any other transaction with a member of Parliament, a member of the board (if applicable), a member of senior management, a manager, or with an organization in which one of these persons had a direct or indirect interest; and/or
  - (c) any communications from regulatory agencies concerning non-compliance with laws or regulations that could have a material effect on the information for inclusion in the *Public Accounts of Canada*; and/or
  - (d) any irregularities involving management or employees who have significant roles in the system of internal accounting controls or any irregularities involving other employees that could have a material effect on the financial statements.
32. There have been no related party transactions outside the reporting organization's normal course of business.
33. Additional representation – Canada Border Services Agency
- (a) All objections or appeals in the amount of \$1 million or more have been reviewed to determine their likelihood of loss. A provision has been accrued for those cases where management views the outcome as likely to be decided in favour of the taxpayer. All other cases have been disclosed.
  - (b) The methodology adopted by the Government of Canada to calculate tax revenues and related receivables and payables on an accrual basis has been properly applied.
  - (c) Tax receivables represent valid claims against taxpayers or estimated amounts receivable from taxpayers as determined by application of the tax accrual methodology. An appropriate allowance for doubtful accounts has been recorded. Amounts deemed uncollectible have been removed from receivables, and these deletions have been properly authorized.
  - (d) Tax payables represent valid claims by taxpayers or estimated payables to taxpayers as determined by application of the tax accrual methodology.

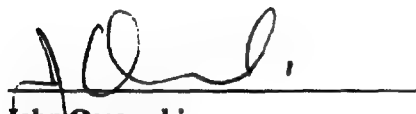
On behalf of the reporting organization referred to on the first page.

  
\_\_\_\_\_  
**Jeff O'Donoghue**  
**Deputy Chief Financial Officer**

**14 JUIN 2017**  
\_\_\_\_\_  
**Date**

  
\_\_\_\_\_  
**Christine Walker**  
**Chief Financial Officer**

**14 JUIN 2017**  
\_\_\_\_\_  
**Date**

  
\_\_\_\_\_  
**John Ossowski**  
**President**

**14 JUIN 2017**  
\_\_\_\_\_  
**Date**



Canada Border Services Agency    Agence des services  
frontaliers du Canada

President    Président

Ottawa, Canada  
K1A 0L8

Mr. Jamie Cassels, QC  
President and Vice-Chancellor  
University of Victoria  
Administrative Services Building Room A-220  
PO Box 1700 Stn CSC  
Victoria BC V8W 2Y2

Dear Mr. <sup>JAMIE</sup>Cassels:

Effective recruitment of Indigenous students and recent graduates is an important priority for the Federal Public Service. As you know, part of my role as the Deputy Minister Champion for your University, is to build awareness within your institution about career opportunities in the Federal Public Service.

I am writing to seek your support and advice about how we can make direct contact with on-campus organizations that provide academic and career planning support to Indigenous students.

I strongly believe that direct outreach to Indigenous students and recent graduates through on-campus support institutions will help to raise their awareness about the wide variety of work opportunities available in the public service; encourage them to consider the Public Service of Canada as a workplace of choice; and ultimately, will contribute to linking them to important opportunities as a first step toward a rewarding public service career.

Thank you for your help in this matter. I look forward to hearing back from you,

Sincerely,

John Ossowski  
President, Canada Border Services Agency  
Deputy Minister University Champion

Canada



**Canada Border  
Services Agency**

**Agence des services  
frontaliers du Canada**

**Ms. Corinne Pohlmann  
Senior Vice President  
National Affairs and Partnerships  
Canadian Federation of Independent Business  
1202 - 99 Metcalfe Street  
Ottawa, Ontario K1P 6L7**

**Dear Ms. Pohlmann:**

**Thank you for your correspondence of June 13, 2017, and for your congratulations on our respective appointments.**

**We are pleased with the collaboration between the Canadian Federation of Independent Business (CFIB) and the Canada Border Services Agency (CBSA). The development of the small and medium enterprises toolkit, which was added to the CBSA's website following the release of the CFIB's 2016 report, is an example of how this partnership is succeeding in improving awareness of customs procedures and in increasing compliance.**

**With regard to your comments on the Administrative Monetary Penalty System (AMPS), we recognize the impacts that recent systems outages have had on the border process. Key areas of the CBSA have been actively engaged in addressing both the root causes of these outages and their repercussions, including any penalties applied during the outages.**

**As you note in your letter, on May 29, 2017, as a result of the increase in system outages, the Agency implemented a 90-day evaluation period during which highway carriers arriving at the border without Advance Commercial Information (ACI) on file are allowed to voluntarily return to the United States to await transmission of their information and avoid receiving penalties. The 90-day evaluation period is an interim measure that should assist highway carriers in complying with ACI requirements and provide an opportunity to take corrective action.**

**In addition, we have reinforced with our regional operations the CBSA policy of applying discretion and not issuing administrative monetary penalties for non-compliance resulting from system outages to avoid inconsistencies and a negative impact at the border. This was shared with stakeholders among the Border Commercial Consultative Committee membership and reinforced at the meeting of May 31 to June 1, 2017.**

**Canada**

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- 2 -

The goal of AMPS is to provide the Agency with a means of deterring non-compliance with regulatory requirements and creating a level playing field for all Canadian businesses. Penalties are meant to be corrective and not punitive. The penalty amount is determined on a risk-based structure that contains an escalating tier that reflects the risk posed to the health, safety, and security of the country and its citizens. This structure was developed after extensive collaboration with external consultants to ensure transparency and consistency for all monetary penalties, including ACI penalties.


The CBSA has in place strong central oversight for AMPS and regularly monitors penalties issued to ensure that they are assessed accurately and corrected quickly when an error occurs. To address the concerns that have been expressed by stakeholders and that are referenced in your letter, the Agency recently conducted a review of penalties calculated during periods of outages to ensure that those issued have been cancelled.


While the Agency believes that AMPS and its oversight remain sound overall, it continues to look for opportunities to improve the performance of its programs and is launching a dedicated working group with industry to review options for improvement to the AMPS framework. The CBSA will work with your organization to ensure that the small and medium enterprises community has an opportunity to provide input.

The Agency is committed to continuing to work closely with stakeholders through various associations and by using regular external communication avenues to ensure that messages related to outages are received in a timely manner by the intended audience. It is also exploring the use of multiple communication channels (i.e. email, web, and social media) toward this end.

We appreciate your ongoing commitment and support and look forward to our continued collaboration.

Yours sincerely,

  
John Ossowski  
President

  
Tina Namiesniowski  
Executive Vice-President

c.c.: Ms. Ashley Ziai, Senior Policy Analyst  
CFIB

Mr. Martin Bolduc, Vice-President, Programs Branch  
CBSA

AOUT 02 2017  
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Canada Border Services Agency  
Agence des services frontaliers du Canada

President                      Président

Ottawa, Canada  
K1A 0L8

JUL 20 2017

Mr. Enrique Canon  
Council Chairperson  
World Customs Organization  
Rue du Marché 30  
Brussels B-1210  
BELGIUM

Dear Mr. ~~Canon~~ <sup>enrique</sup>:


Congratulations on your recent election as Council Chairperson of the World Customs Organization (WCO).

As the global customs forum, the WCO offers important avenues to strengthen co-operation in emerging areas, including those related to e-commerce, illicit goods and financial flows, counter-terrorism, and data analytics. Canada is committed to ensuring that the WCO continues to be well-placed to support its membership on critical issues within an evolving and increasingly complex global environment.

The Canada Border Services Agency (CBSA) is similarly supportive of efforts to modernize the governance and management of this valued organization and of initiatives aimed at enhancing effective decision making within the various WCO working bodies.

On behalf of my colleagues at the CBSA, I wish you all the best in this new position. I look forward to working with you over the course of your term in advancing our common goals and priorities at the WCO.

Yours sincerely,

  
John Ossowski

Canada



Canada Border Services Agency  
Agence des services frontaliers du Canada

11 JUL 2017

President  
Président  
Ottawa, Canada  
K1A 0L8

Mr. Jamie Cassels, Q.C.  
President and Vice-Chancellor  
University of Victoria  
Michael Williams Building Room A220  
P.O. Box 1700 STN CSC  
Victoria, British Columbia V8W 2Y2

Dear Mr. ~~Cassels~~ <sup>JAMIE</sup>:

Thank you for your reply to my correspondence regarding the recruitment of Indigenous students and recent graduates.

I appreciate your ideas and input on how the federal public service can improve and expand on its efforts with respect to the recruitment of Indigenous peoples into its workforce. The support programs at the University of Victoria (UVic) that you outlined, in particular the LE, NONET program, are commendable and set a positive example for other institutions to follow. I believe that by working together we can come up with new and innovative mechanisms to attract Indigenous peoples to the federal public service.

Many of the ideas you proposed align with Canada Border Services Agency (CBSA) and public service-wide initiatives. I have asked my colleagues in the Agency's Human Resources Branch to reach out to UVic to explore these further.

At the CBSA, I will be placing increased emphasis on the use of post-secondary co-op/internships. I believe that there are opportunities to increase our co-op placement opportunities for UVic students, in particular for those in programs that align with the Agency's mandate. The CBSA is working with Ms. Barbara Svec from UVic's Co-operative Education Program and Career Services office to facilitate collaboration on co-op hiring and event participation.

In addition to the proposed ideas, I would like to explore the options of embedding a federal public service student ambassador on campus and forming a communications partnership. The Agency will be reaching out to Ms. Jennifer Vornbrock from UVic's Office of Community and Government Relations to discuss further.

Canada



- 2 -

Thank you again for your support of my role as the Deputy Minister University  
Champion for UVic. I look forward to our continued collaboration in the upcoming years.

Yours sincerely,



11 JUL. 2017

John Ossowski

c.c.: Mr. Peter Hill, Associate Vice-President, Programs Branch  
Champion for Aboriginal Peoples  
CBSA



**University  
of Victoria**

**President and Vice-Chancellor**

Michael Williams Building Room A220 PO Box 1700 STN CSC Victoria BC V8W 2Y2 Canada  
T 250-721-7002 | F 250-721-8654 | [pres@uvic.ca](mailto:pres@uvic.ca) | [uvic.ca/president](http://uvic.ca/president)

2017 MAY 12 13 : 23

4 May 2017

Mr. John Ossowski  
President  
Canada Border Services Agency  
191 Laurier Ave West, 6<sup>th</sup> Floor  
Ottawa ON K1A 0L8

*JACQUES  
URGENT 10:00 AM  
PLEASE ACTION AGND  
JHO*

Dear John,

Thank you for your letter seeking UVic's support on outreach to Indigenous students and recent graduates. I applaud the Federal Public Service's focus on the recruitment of Indigenous students, and it aligns with UVic's targeted initiatives to provide resources and opportunities to support these students.

As you know, UVic has a strong co-operative education program, which last year placed 363 students with federal departments and agencies, almost 10 per cent of our co-operative education participants.

UVic has a dedicated Indigenous Experiential and Community Learning Coordinator, who helps students explore culturally relevant co-operative opportunities that fit with their field of study. The Coordinator works within UVic's **LE,NONET** program. **LE,NONET**: ("le-nong-it") is a SENCOTEN word that literally means "paddling a canoe in a storm and making it through to the other side." **LE,NONET**, developed with the support of Elders of the Tsartlip First Nation, provides a suite of programs designed to welcome and support Indigenous students throughout their educational journeys at the University of Victoria. UVic has over 200 students who identify as Indigenous that are currently active in its co-operative education program.

The co-operative education program and Indigenous coordinator have connections in departments across the Federal Public Service. UVic works closely with Lisa Hall, a Human Resources Advisor at the BC regional office of the Public Service Commission of Canada, to organize workshops on the federal employment program, geared to Indigenous students. The Public Service Commission also participates in a mock interview clinic available to Indigenous students. UVic also works with the Canadian Border Services Agency to hold a Career Fair for Indigenous students.

Building on our current initiatives, I would suggest that the Federal Public Service could increase their outreach to Indigenous students through the following activities:

1. Create an Indigenous Student Ambassador role within federal departments and agencies that can match opportunities to students' interests and location.
2. Arrange targeted placements within UVic's co-operative education programs that bridge Indigenous students into the Federal Public Service.
3. Hold networking and lunch meetings about opportunities in the Federal Public Service, which demonstrate different roles and provide support to students to apply for them. Networking and lunch meetings draw high participation rates.
4. Set up a scholarship program targeted to Indigenous students and tied to developing skills for a career in the Federal Public Service. UVic's Indigenous International Work Integrated Learning Exchange is a good example of a program that could benefit from scholarships and raise the profile of the public service within the eyes of students. (For more information about the program, please see: [https://www.youtube.com/watch?v=w6SnN\\_78A\\_o](https://www.youtube.com/watch?v=w6SnN_78A_o)).

Thank you again for reaching out to UVic about this priority. I am happy to connect you with the experts in our co-operative education program if you would like to engage in a detailed discussion about recruitment of Indigenous students and recent graduates into the Federal Public Service.

Yours sincerely,



Jamie Cassels, QC  
President and Vice-Chancellor

**CFIB**  
**CANADIAN FEDERATION**  
**OF INDEPENDENT BUSINESS**

***Powered by Entrepreneurs.***

99 Metcalfe Street, Suite 1202  
Ottawa, Ontario K1P 6L7

**FCEI**  
**FÉDÉRATION CANADIENNE**  
**DE L'ENTREPRISE INDÉPENDANTE**

***Le pouvoir des entrepreneurs.***

99, rue Metcalfe, bureau 1202  
Ottawa (Ontario) K1P 6L7

June 13, 2017

Mr. John Ossowski  
President  
Canada Border Services Agency  
191 Laurier Avenue West, 6<sup>th</sup> Floor  
Ottawa, Ontario K1A 0L8

Ms. Tina Namiesniowski  
Executive Vice-President  
Canada Border Services Agency  
191 Laurier Avenue West, 6<sup>th</sup> Floor  
Ottawa, Ontario K1A 0L8

Dear Mr. Ossowski and Ms. Namiesniowski:

On behalf of over 109,000 small- and medium-sized enterprises (SMEs) that are members of the Canadian Federation of Independent Business (CFIB), I would like to congratulate you on your recent appointment as President of the Canada Border Services Agency and Executive Vice-President of the Canada Border Services Agency (CBSA).

CFIB has been working closely with the CBSA for a number of years on issues that impact small business importers. Recently, we were happy to collaborate with the Agency on the development of a SME toolkit on the CBSA website. Additionally, we sit on the Border Commercial Consultative Committee (BCCC) and were very pleased to meet Ms. Namiesniowski at last month's meeting in Ottawa.

In January 2016, CFIB released a report entitled "Beyond the Big Border" evaluating Canadian SMEs experience with Canada-US trade. Based on 8600 responses from business owners, the report makes several recommendations to help the CBSA facilitate the trade experience for Canada's small importers, including reducing the administrative burden on SMEs and ensuring that trade related information is readily available and tailored to small business needs. We had the opportunity to discuss the reports' findings with your predecessor and have enclosed a copy of the report for your reference.

There are currently a few on-going issues we want to bring to your attention, specifically regarding CBSA system outages and the Administrative Monetary Penalty (AMP) structure.

Recently, we have heard from members that have encountered several problems at the border due to system outages and its impacts on Advance Commercial Information (ACI) and eManifest functionality. At the recent BCCC meeting, CBSA officials informed members that system outages and slowdowns have increased significantly since January 2017. We are aware that many stakeholder groups have already brought this issue to your attention and would like to offer some additional feedback.

***Powered by Entrepreneurs.***

We believe the Agency should assume full responsibility by informing importers of outages and slowdowns in a timely manner to ensure they are able to make alternative arrangements. In addition, it is imperative that the Agency also offer mitigating measures to help business owners cope with any resulting consequences and the backlog of goods. While there have been some early efforts on the part of CBSA officials to address the situation, including alternate measures provided to carriers during a 90-day evaluation period, we want to encourage CBSA officials and border officers to continue to use judgment and provide leniency when it comes to situations where system outages have a direct impact on importer compliance. Business owners want to be compliant with CBSA rules and regulations, however, sometimes the situation is simply out of their control and they should not be penalized as a result.

Another issue we would like to bring to your attention is regarding the allocation of AMPs in the event of importer non-compliance. Generally speaking, we believe the structure would benefit from a thorough review to ensure full transparency and fairness from a small business perspective. We have heard anecdotally from members that were given an AMP simply as a result of a small clerical error that could be easily fixed or because of an early arrival at the border. While we always advocate for full compliance, these types of good-faith errors should not be heavily penalized and would be better handled through an education before enforcement approach.

In addition, we would like to bring particular attention to the issue of AMPs given during periods of systems outages or slowdown. Small businesses risk being penalized with high administrative penalties and additional paperwork due to an outage that is completely out of their control. As previously mentioned, we are aware that work is currently underway in this area to ensure that CBSA officers are well trained and informed of the protocols to follow in the event of a systems failure. However, we encourage CBSA to provide timely refunds in the event that an AMP is given as a result of a situation out of the importer's control and which occurs before, during and after a system outage. In fact, they should not be penalized in the first place. We believe these measures will go a long way in providing greater fairness and predictability for small business importers involved in cross-border trade.

On behalf of CFIB, I would like to once again extend our congratulations on your appointments and offer our support to help you better understand small business importers. We are eager to work with you in order to ensure the continued growth and prosperity of this country through policies that encourage the growth of the Canadian importing community. We would welcome an opportunity to meet and will be contacting your office in the next few weeks to set-up a meeting. In the meantime, should you have any questions, please feel free to contact us at 613-235-2373.

Sincerely,



Corinne Pohlmann  
Senior Vice President, National Affairs and  
Partnerships



Ashley Zlat  
Senior Policy Analyst



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Ms. Robyn Benson  
President  
Public Service Alliance of Canada  
233 Gilmour Street  
Ottawa, Ontario K2P 0P1

**JUL 1 , 2017**

Dear Ms. Benson:

Please be advised that the Canada Border Services Agency's Pacific Region is relocating its Okanagan and Kootenay (OKK) District Office from Penticton, BC to Osoyoos, BC effective March 31, 2018 in order to maximize operational efficiency within the District.


Management plans to announce the decision on July 19, 2017 and will provide impacted employees with written notice of the opportunity to choose whether they wish to move with the position or be treated as if they were subject to a work force adjustment situation. As you are aware, employees must indicate their intention to move within a period of six months.

Employees who wish to relocate with their work unit shall be treated in accordance with the Workforce Adjustment Appendix of their Collective Agreement. Employees who do not wish to move will be provided with a guarantee of a reasonable job offer in accordance with the Workforce Adjustment Appendix of their Collective Agreement.

Attached you will find a list of employees who are impacted by the decision. I regret the necessity of this decision and expect that impacted employees who do not wish to relocate will find opportunities for continued employment.

Should you need more information or wish to discuss the above, please do not hesitate to contact me.

Yours sincerely,



John Ossowski

Enclosures (1)

c.c: Mr. Jean-Pierre Fortin, President, Customs and Immigration Union

**Canada**

### **List of Impacted Employees**

Relocation of the Canada Border Services Agency, Pacific Region's Okanagan and Kootenay District Office from Penticton, BC to Osoyoos, BC.

Effective date: March 31, 2018

<b>Name</b>	<b>Title</b>	<b>Group &amp; Level</b>	<b>Position Number</b>
	Superintendent	FB-05	30067708
	Border Services Officer	FB-03	30067749
	Management Services Officer	AS-03	30244886
	Administrative Assistant	CR-04	30276111
	Administrative Assistant	CR-04	30244271
	Administrative Assistant	CR-04	30243381
	Administrative Assistant	CR-04	30301267

June 28, 2017